

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Petitioner,

v.

FRANCISCA DE OCHOA,

Respondent.

Case No. 1:23-cv-01325-WBS-EPG

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS

(ECF No. 13)

On September 6, 2023, the United States filed a petition to enforce an Internal Revenue Service summons issued to Respondent Francisca De Ochoa. *See* 26 U.S.C. § 7602. The summons “direct[ed] Respondent to appear on October 5, 2022, and to produce for examination books, records, papers, and other data as described in the summons.” (ECF No. 1, p. 2). The matter was referred to a United States Magistrate Judge pursuant to 28 U.S.C. § 636(b) and Local Rule 302.

On September 13, 2023, the Magistrate Judge issued an order to show cause as to why Respondent should not be compelled to obey the IRS summons, setting a hearing for November 1, 2023. (ECF No. 4). After granting a continuance of the hearing to December 15, 2023, to allow for service on Respondent, the United States filed a proof of service, asserting that the petition, order to show cause, order continuing the hearing, and related documents were personally served on Respondent on November 13, 2023. (ECF Nos, 7, 8). At the hearing on December 15, 2023, Attorney Steven Tennyson appeared for the United States. (ECF No. 9). However, Respondent did not respond to the order to show

1 cause and failed to appear at the hearing. (*Id.*).


2 On December 21, 2023, the Magistrate Judge issued findings and recommendations, finding that
3 the summons enforcement requirements had been satisfied and recommending that the summons be
4 enforced and that Respondent be ordered to appear before a Revenue Officer. (ECF No. 13). The Clerk
5 of Court served Respondent by mail with the findings and recommendations on December 22, 2023. The
6 findings and recommendations provided fourteen days for the filing of objections. However, no
7 objections have been filed.

8 In accordance with the provisions of 28 U.S.C. § 636(b)(1)(C), this Court has conducted a *de*
9 *novo* review of the case. Having carefully reviewed the entire file, the Court concludes the findings and
10 recommendations are supported by the record and proper analysis.

11 Accordingly,

- 12 1. The Court adopts the findings and recommendations issued on December 21, 2023 (ECF
13 No. 13), in full.
- 14 2. The IRS summonses served upon Respondent shall be enforced and Respondent
15 FRANCISCA DE OCHOA **IS HEREBY ORDERED** (1) to appear at the Internal
16 Revenue Service offices located at 2525 Capitol Street, Suite 204, Fresno, California
17 93721 (or by telephone pursuant to the consent of Respondent) before Revenue Officer
18 Minjarez within 60 days of this order to give testimony, and (2) to produce for examining
19 and copying the bank statements, passbooks, and other records demanded by the
20 summons.
- 21 3. Respondent is warned that sanctions may be imposed for failing to comply with this
22 order. The District Court will retain jurisdiction to enforce its order by means of its
23 contempt power.
- 24 4. The Clerk of the Court shall serve this order, and any further Court orders, by mail to
25 Francisca De Ochoa, at 1536 W. Laguna Avenue, Riverdale, CA 93656, which address
26 shall be added on the docket for Francisca De Ochoa.

27 Dated: April 5, 2024

28 
WILLIAM B. SHUBB
UNITED STATES DISTRICT JUDGE